

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 130 Section 130.1110 No Distinction Between Deliveries on  
Federal Areas and Illinois Deliveries  
Outside Federal Areas**

**TITLE 86: REVENUE**

**PART 130  
RETAILERS' OCCUPATION TAX**

**Section 130.1110 No Distinction Between Deliveries on Federal Areas and Illinois Deliveries  
Outside Federal Areas**

The Retailers' Occupation Tax applies and will be collected in the same manner and to the same extent with respect to gross receipts within the purview of this Regulation as when such gross receipts are received by sellers from sales in which delivery of personal property is made within the external boundaries of the State of Illinois as a place other than a "Federal area".

(**Source:** Amended and effective April 8, 1963 )